

exhibition, subject to such regulations for the security of the revenue and for the collection of import duties as the Secretary of the Treasury may prescribe: *Provided*, That all such articles when sold or withdrawn for consumption or use in the United States shall be subject to the duty, if any, imposed upon such articles by the revenue laws in force at the date of withdrawal; and on such articles which shall have suffered diminution or deterioration from incidental handling and exposure, the duty, if payable, shall be assessed according to the appraised value at the time of sale or withdrawal, and the penalties prescribed by law shall be enforced against any person guilty of any illegal sale, use, or withdrawal of such articles.

*Proviso.*  
Duty upon articles sold, etc.

Allowance for diminution, etc.

SEC. 2. The heads of the various executive departments and independent establishments of the Government are authorized to collect, prepare and lend, upon request, to the Pacific Southwest Exposition, articles, specimens, and exhibits which, in their judgment, it may be in the interest of the United States to exhibit at such exposition: *Provided*, That the furnishing of such articles, specimens, and exhibits shall be without expense to the United States.

Exhibits from departments, etc., authorized.

*Proviso.*  
No Government expense.

Approved, March 29, 1928.

CHAP. 300.—An Act To amend section 7 of Public Act Numbered 45, Sixty-ninth Congress, entitled "An Act authorizing the use for permanent construction at military posts of the proceeds from the sale of surplus War Department real property, and authorizing the sale of certain military reservations, and for other purposes."

March 30, 1928.  
[H. R. 6094.]  
[Public, No. 227.]

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled*, That the second proviso of section 7 of an Act, entitled, "An Act authorizing the use for permanent construction at military posts of the proceeds from the sale of surplus War Department real property, and authorizing the sale of certain military reservations, and for other purposes," (Forty-fourth United States Statutes, page 203) approved March 12, 1926, be, and the same is hereby, amended so as to authorize the Secretary of War to grant to the State of Louisiana a period of six years for the purpose of exercising the State's option in the purchase of Jackson Barracks.

Jackson Barracks, La.  
Time extended for option of Louisiana to purchase.

Vol. 44, p. 207, amended.

Approved, March 30, 1928.

CHAP. 301.—An Act To authorize the Secretary of War to lend War Department equipment for use at the tenth national convention of the American Legion.

March 30, 1928.  
[S. 3387.]  
[Public, No. 228.]

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled*, That the Secretary of War be, and is hereby, authorized to lend at his discretion, to the Tenth National Convention Bureau, American Legion, for use at the tenth national convention of the American Legion to be held at San Antonio, Texas, in the month of October, 1928, ten thousand cots, twenty thousand blankets, twenty thousand bed sheets, ten thousand pillows, ten thousand pillowcases, ten thousand mattresses or bed sacks, and such field kitchens, tables, eating and cooking utensils and appurtenances as may be necessary for use in temporary restaurants: *Provided*, That no expense shall be caused the United States Government by the delivery and return of said property, the same to be delivered at such time prior to the holding of the said convention as may be agreed upon by the Secretary of War and the general director of said tenth national convention bureau, the American Legion, Mr. Philip B. Stapp: *Provided further*, That the Secretary of War before delivering said property shall take from

American Legion.  
Loan of Army cots, etc., for national convention of, at San Antonio, Tex.

*Provisos.*  
No Government expense, etc.

Bond required.

said Philip B. Stapp a good and sufficient bond for the safe return of said property in good order and condition, and whole without expense to the United States.

Approved, March 30, 1928.

March 30, 1928.

[H. R. 7224.]

[Public, No. 229.]

**CHAP. 302.**—An Act To extend the time for the refunding of certain legacy taxes erroneously collected.

Legacy taxes, Revenue Act of 1898.  
Time extended for presenting claims for erroneously collected.  
Vol. 30, p. 464.  
Vol. 37, p. 240.

Consideration, etc., of claims by Commissioner of Internal Revenue.

*Proviso.*  
No interest allowed.

Payment of amounts allowed.

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,* That claims for the refunding of any legacy taxes erroneously or illegally assessed or collected under the provisions of section 29 of the Act of Congress approved June 13, 1898 (Thirty-seventh Statutes at Large, page 240), may be presented to the Commissioner of Internal Revenue not later than six months after the passage of this Act; and the Commissioner of Internal Revenue is hereby authorized and directed to receive, consider, and determine, in accordance with law but without regard to any statute of limitations, such claims as may have been presented heretofore and not allowed and such claims as may be presented within the period above named, where and when and only when it be found and determined that such taxes were collected upon the erroneous interpretation of the law passed upon and condemned by the United States Supreme Court in decisions rendered in the case of United States against Jones, administrator, and in the case of McCoach, collector, against Pratt, both reported in the Two hundred and thirty-sixth United States Reports: *Provided*, That no interest shall be allowed on any of these claims.

SEC. 2. That the Secretary of the Treasury is hereby authorized and directed to pay, out of any money in the Treasury not otherwise appropriated, to such claimants as have presented or shall hereafter so present their claims, any amounts allowed in the determination of any claims so defined and which shall have been presented in accordance with this Act.

Approved, March 30, 1928.

March 30, 1928.

[S. 1279.]

[Public, No. 230.]

**CHAP. 303.**—An Act To authorize the Commissioners of the District of Columbia to compromise and settle certain suits at law resulting from the subsidence of First Street east, in the District of Columbia, occasioned by the construction of a railroad tunnel under said street.

District of Columbia.  
Suits to recover sum paid for work of First Street east, discontinued.

Vol. 31, p. 774; Vol. 32, p. 9001.

*Proviso.*  
Acceptance of amount from railroad companies, in compromise.

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,* That the Commissioners of the District of Columbia are hereby authorized and empowered to discontinue the prosecution of all claims and suits pending in the Supreme Court of the District of Columbia and entitled suits at law numbered 63579, 63580, 63581, and 63582, to recover the sum of \$58,198.80 expended from public funds in resurfacing, repairing, and restoring to grade First Street east, between B Street south and B Street north, which work was rendered necessary by the subsidence of said street occasioned by the construction of a railroad tunnel under the said street incident to the project of elimination of grade crossings and the establishment of a union railroad station in the District of Columbia, authorized by Acts of Congress approved February 12, 1901, and February 28, 1903: *Provided*, That the Philadelphia, Baltimore and Washington Railroad Company, the Pennsylvania Railroad Company, and the Washington Terminal Company, jointly or severally, pay to the collector of taxes of the District of Columbia a sum not less than